Previous references.

1913

(54

Later references.

File No. 4944-13

Serial Nos. 1

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1

Part B. for July 1914

SUBJECT.

Audit of the Comptroller's D. a bills

1. To the Comptroller.
No 71316 dt 24.7.14
Requests him to send his D. a bills for audit to the G.R.S.

G. R. S. 58

B2-500
10-8-14

G.R.S. 11]

1916.

GENERAL AND REVENUE SECRETARIAT.

(S 14)

NOTES.

File No. 494/13

FILE HEADING.

Audit of the Company's Accounts

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

GPB—30,000—12-9-11

Tour Programmes

1. Unless Govt. prescribe Forecast tour programmes for Gazetted officers including Heads of Departments, the results achieved from tours cannot be satisfactory. To save waste of time, labour & money, such programmes seem to be very essential.

2. Unless they are prescribed, the Efficiency Audit Branch will lack the means of performing one of its most important functions viz to see that "waste of power and slackness of execution in the different departments of Govt. are controlled and minimised".

3. Accordingly I have proposed 3 drafts for consideration. The first prescribes forecast tour programmes; the second addressed to the Comptroller only, aims at getting to the Sect. the I. A. Bills of all Heads of Depts for scrutiny with reference to tour programmes and the third meant only for the Sect, Specifies how such programmes & bills should be dealt with.

I General

II To Comptroller only

III To Secretariat only

4. It is claimed that the drafts proceed on the lines of least resistance. Draft No I proposes a scheme which is more comprehensive than any of those pertaining to this matter in British Indian Govts.

5. I request that these may be taken into consideration very early. Draft 4/2

Dhruva

Fin Financial Secretary may be consulted

29.4.14. RC

Draft

I

3

Order.

The question of improving the present system in regard to tours of Gazetted officers has for some time past been engaging the consideration of Govt. At present, a forecast of such tours is not generally submitted by the officers to their controlling authorities; in many cases, no return showing the touring work actually done by them has been prescribed; and a continuous record of tours is seldom kept by any officer.

2. With a view to better regulate tours of officers, Govt consider it necessary to lay down the following instructions:-

(i) Forecast programmes of tours of Gazetted officers should, as far as possible be drawn up every quarter with due regard to the standing orders

of Government and departmental regulations, if any, and submitted to their Controlling authorities before the end of the first fortnight of the quarter concerned.

(ii) A copy of the tour programmes of Heads of Departments should be forwarded to Govt.

(iii) The programmes of district officers should be scrutinised by their controlling officers who may order such variations in the programme as they may deem necessary in public interests.

(iv) The programmes themselves should be drawn up with a view to secure economy of cost and efficiency of work.

(v) All such deviations from programme as may prove unavoidable should be reported, with the reasons therefor, to ~~for the information of~~

the Controlling authorities within a week after the month concerned closes or earlier wherever practicable.

(vi) Travelling Allowance Bills of District Officers should be checked by the Controlling Officers with reference to the tour programmes, to see that the latter are generally adhered to and that departures from them are supported by good reasons. A special degree of responsibility attaches itself in this matter to the officers charged with the duty of Countersigning travelling allowance bills.

(vii) The office copies of the forecast programmes should be written up in a bound register which should also contain notes of deviations made from time to time from such programmes together with the reasons therefor and the office

Copies of the travelling allowance bills should be kept together in a single volume to facilitate reference.

Dmr
21/2

Confidential
(Unread)

II

To Comptroller's

7

Order.

Under G.O. No.

dated , Heads of Departments have to submit quarterly programmes of their tours to Govt. But under the existing practice, the travelling allowance bills of most Heads of Departments are forwarded direct to the Comptroller for audit without either the Countersignature or the scrutiny of the Controlling authority or Govt.

2. In public interests, this defect calls for a suitable remedy. Accordingly, Govt are pleased to direct that the comptroller will un-officially forward such travelling allowance bills to the General and Revenue Secretariat together with his comments. The bills, on receipt, will be checked in the Secretariat with reference to the tour programmes and the

orders of Govt, if any, in the matter, duly communicated to the Comptroller.

It is important that no delay ensues in the disposal of the bills which should accordingly be treated as urgent cases.

Secretary to Govt.

To

The Comptroller to Govt.

9

Office Memorandum.

1. The Quarterly Tour Programmes of Heads of Departments should be dealt with in the Efficiency Audit Branch of the General and Revenue Secretariat.

2. As soon as each programme is received, it should be submitted to the Member of Council or the Dewan as the case may be for perusal or orders.

3. On receipt of the T. A. Bills of the Heads of Departments from the Comptr the bills should be checked with the Tour programmes in the Financial Branch in consultation with the Efficiency Audit Br

4. If no orders are needed, they ma be returned by the Branch Officer with the note "No remarks". Other wise suitable proposals should be submitted for the orders of the Member or the Dewan.

By order

21/2

Secretary to Gov

G. R. S. 12]

10

General and Revenue Secretariat.

File No. 494 of 191 .13

Serial No.

Three drafts about tour programmes are, as directed by the Dewan, forwarded to the Financial Secretary with compliments, for favour of noting his opinion in the matter.

D. M. Narasinghlaw
27/4/14

1) In what respects are the results achieved from tours unsatisfactory? It is necessary to diagnose the disease before prescribing a remedy.

2) Is it the complaint that officers tour too much? If so, the proposed system of requiring forecasts and controlling tours with reference to such forecasts will prevent the evil to some extent. But I think the complaint is the other way - officers generally tour too little. In fact the more an officer moves about the better generally speaking. So the elaborate system of quarterly forecasts and the check of t.a. bills with reference to such forecasts does not seem necessary.

3) Under the scheme, explanation is required for each deviation from the programme. This will involve an immense amount of clerical labour - without I think any ~~adequate~~ commensurate result.

4) The whole system of check & control contemplated is directed on regulating the places to be visited. But the chief thing is not to regulate the places visited but, to ensure that the work done at the places visited is efficient & useful.

NOTE—Contn. sheet.

GPB—60,000—7-11-13

General and Revenue Secretariat.

S.H.A. File No. 4794 of 1913

Serial No.

The programmes may be very carefully arranged and ~~carried out~~ adhered to exactly to the date & hour; but if honest and energetic work is not done "waste of time, labour & money" will go on all the same. In the other hand honest, careful & thorough inspections are bound to do a lot of good wherever they are carried on.

5) Officers whose chief work is that of inspection — who are required to inspect all institutions of a certain class within an area — may perhaps be required to submit forecasts to their controlling officers. But Deputy Commissioners and Heads of Depts should not be fettered in any such way. Their programme will depend much on the state of work at headquarters and they should be encouraged to avail themselves of every suitable opportunity of a clear table at headquarters to go out and inspect.

e.g. Inspectors of schools

6) To improve the quality & thoroughness of inspection work action has to be taken in a different direction.

a) It should be ruled that touring officers ~~in the~~ of all classes should be out on tour for a certain number of days in the year to be fixed by Govt in each case. The annual report of each Dept should contain a special section on touring & this should be reviewed by Govt.

b) Each touring officer should keep a regular tour diary in which the details of inspection work done with time occupied should be noted. The records examined and the period

NOTE—Contn. sheet.

GPB—60,000—7-11-13

or other particulars should be entered in each case and the records examined should be initialled. These diaries should be liable to be called for by superior authority for inspection & should be in two parts for alternate months.

c) Mileage for long journeys by motor car exceeding double the daily allowance of the officer should not be passed for any day by the Comptroller without the orders of Govt.

d) The comptroller may be instructed to bring confidentially to the notice of Govt. any apparent abuse of t.a. rules e.g. repeated visits to the same place without sufficient reasons &c.

Action on these lines is likely to improve the quality of inspection work. This is more important in the case of Heads of Depts than ~~that of Collectors~~ to secure uniform distribution of their work over the ~~area of the~~ officers jurisdiction whole state. In the case of District officers and others with smaller jurisdiction ~~as~~ one sided distribution of their work territorially, ~~where the whole area can be secured~~ is less likely and any gross irregularity in this matter can be noticed by the controlling authority without the elaborate procedure of forecasts & explanations.

28/4

GPG—60,000—7-11-13

No 45.

CONFIDENTIAL.

The Dewan desires to know how the question of arranging for an independent audit of the Comptroller's travelling allowance bills stands. A note may kindly be furnished before the 20th instant.

By order,

Mysore,
15th June 1914.

Private Secretary to the Dewan.

Please see the accompanying file

P.S.D.) 16/6.

G. R. S. 12]

General and Revenue Secretariat.

57A File No. 494 of 1913

Serial No.

I had given this file to Mr. A. N. Rao, Asst Secy, for study of the case. I intended to submit the case in person to the Dewan.

On 30th May last the Comptroller expressed in the Council that he had no objection to send his t.a. bills for audit to the General Revs. Sect. The Dewan as Head no to note his Statement & I have done so. But it seems to me to be a better plan to issue general instructions somewhat on the lines proposed by me. I can meet the objections of the Fin. Secy. as far as possible, if the Dewan considers that the matter may be pursued further

If the Dewan pleases the matter may first be discussed informally in Council.

Dewan
16/6

Dewan)

57

As agreed to by the Fin'l Secretary his T.A. allowance bills may be sent to the G. & R. Secretariat for audit. No further action seems necessary for the present.

4-7-16 RG

6.7.16

A. d.o. draft may kindly be put up by the Efficient Audit Officer. Dewan 9/7

Put up for approval
Nrn
13/7/16

Secretary)

A neg draft as revised may be put up. Dewan 19/7

Nrn 20/7

Tidy fair draft.
Nrn 20/7/16

Nrn 20/7

NOTE—Contn. sheet.

GPB—60,000—7-11-13

Secretary)

G. R. S. 12]

14

General and Revenue Secretariat.

S H A File No. 494 of 1913

Serial No.

It is proposed to issue a d.o. letter to the Comptroller in regard to his travelling allowance bills. A reference is made to the Council meeting of 20/5/14 to refresh the Comptroller's memory.

The draft may be approved for issue, if the Dewan considers it suitable.

Dewan

Dewan approved 20/7

317 20-7-14

Issued 24/7

Issued new 24/7

NOTE—Contn. sheet.

GPB—10,000—13-6-14

G. R. S. 121

Revenue SIA File No. 474 of 1913

Serial No.

Ref

Acct

BVII

chem.

BVII
Drum 1917

Subd to Asstt Secy for perusal.

SH 24/3/14 Letter to cesse from Council Secretariat. BVII No - Drums 257 Marabo Lake Hales Khal Branch Bluetts the Forest Officer Basti for it or that he forward the bill. Secy Revenue

To

Comptr

Ref 316 - SIA 474-13-1 dt 24

Requests him to send his D. bills for audit to the G.R.S. as agreed to by him

NOTE.—Contn. sheet.

GPB—10,000—18-6-14

G. R. S. 26]

*Diary No. of letter replied to*_____

General and Revenue Secretariat
( )
, the *191* .

Date of issue_____

Signed by _____

Comptroller's T. A. Bills to be audited in the General and Rev. Secty.

File No.

Serial No.

No. 76 316-SHA 499-1
dy 24 July 1914

To Dear Sir,

I am desired to request you to be so good as to send, in future, your travelling allowance bills for audit in this office as agreed to by you at the Council meeting of the 30th May last.

Yours truly,

23.7.14.
RB

Draw 2017
Offg Secy to Govt,
Gen & Rev Depts.

Diwan Bahadur J. S. Chakravarti, Esq, M.A.
Comptroller, Mysore Govt.

over.

SUBJECT.